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LAW OFFICES OF
LOUIS E. GITOMER

LOUIS E. GITOMER
LOU_GITOMLR@VERIZON.NET

SURFACE TRANSPORTATION BOARD

THE ADAMS BUILDING, SUITE 301
600 BALTIMORE AVENUE
TOWSON, MARYLAND 21204-4022
(202) 466-6532
FAX (410) 332-0685

June 9, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Lease Termination, a secondary document, dated as of June 9, 2009. The primary document to which this is connected is recorded under Recordation No. 22177. We request that this document be recorded under Recordation No. 22177-C.

The names and addresses of the parties to the Lease Termination are:

Lessor:

Emigrant Business Credit Corporation
101 Executive Boulevard
Elmsford, NY 10523

Lessee:

Cemex, Inc., successor-by-merger to Southdown, Inc.
1200 Smith Street
Houston TX 77002

A description of the equipment covered by the Lease Termination consists of 50 covered hopper cars numbered SDWX 10234-10277, inclusive, and 10284-10289, inclusive.

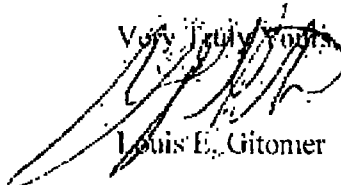
Honorable Anne K. Quinlan
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: Lease Termination between Emigrant Business Credit Corporation, 101 Executive Boulevard, Elmsford, NY 10523, and Cemex, Inc., successor-by-merger to Southdown, Inc., 1200 Smith Street, Houston TX 77002, covering 50 covered hopper cars numbered SDWX 10234-10277, inclusive, and 10284-10289, inclusive.

Very truly yours,

A handwritten signature in dark ink, appearing to be "L. Gitomer", written over the typed name "Louis E. Gitomer".

Enclosure

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LEASE TERMINATION

SURFACE TRANSPORTATION BOARD

This Lease Termination dated as of June 9, 2009 is between Emigrant Business Credit Corp., as Lessor, and Cemex, Inc., successor to Southdown, Inc., as Lessee

WHEREAS, Lessor and Lessee entered a Master Lease Finance Agreement dated as of June 13, 1995 and an Equipment Schedule No. 23 dated as of June 1, 1999, as assigned and amended, and recorded a Memorandum of Railroad Equipment Lease Agreement dated as of May 28, 1999 (collectively the "Lease") at the Surface Transportation Board on June 2, 1999 at 1:10 pm under Recordation No. 22177 for 50 covered hopper cars numbered SDWX 10234-10277, inclusive, and 10284-10289, inclusive (the "Equipment"); and

WHEREAS, The rights, interests and obligations of Lessor and Lessee under the Lease have been fulfilled; and

WHEREAS, Lessor and Lessee have agreed to terminate the Lease.

NOW, THEREFORE, in consideration of the premises, Lessor and Lessee hereby acknowledge and confirm for the public record the termination of the Lease, and all rights and obligations arising under the Lease with respect to the Equipment.

This Lease Termination may be executed in separate counterparts, each of which when so executed and delivered shall be an original for all purposes, but all such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Lease Termination to be duly executed as of the date first above written.

Emigrant Business Credit Corporation
as Lessor

By: *David R. K. [Signature]*

Its: *Senior Vice President*

Cemex, Inc.
as Lessee

By: _____

Its: _____

LEASE TERMINATION

This Lease Termination dated as of June 2, 2009 is between Emigrant Business Credit Corp., as Lessor, and Cemex, Inc., successor to Southdown, Inc., as Lessee.

WHEREAS, Lessor and Lessee entered a Master Lease Finance Agreement dated as of June 13, 1995 and an Equipment Schedule No. 23 dated as of June 1, 1999, as assigned and amended, and recorded a Memorandum of Railroad Equipment Lease Agreement dated as of May 28, 1999 (collectively the "Lease") at the Surface Transportation Board on June 2, 1999 at 1:10 pm under Recordation No. 22177 for 50 covered hopper cars numbered SDWX 10234-10277, inclusive, and 10284-10289, inclusive (the "Equipment"); and

WHEREAS, The rights, interests and obligations of Lessor and Lessee under the Lease have been fulfilled; and

WHEREAS, Lessor and Lessee have agreed to terminate the Lease.

NOW, THEREFORE, in consideration of the premises, Lessor and Lessee hereby acknowledge and confirm for the public record the termination of the Lease, and all rights and obligations arising under the Lease with respect to the Equipment.

This Lease Termination may be executed in separate counterparts, each of which when so executed and delivered shall be an original for all purposes, but all such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Lease Termination to be duly executed as of the date first above written.

Emigrant Business Credit Corporation
as Lessor

By: _____

Its: _____

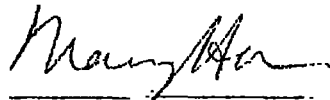
Cemex, Inc.
as Lessee

By: Alejandro Benavides

Its: Treasurer

STATE OF NEW YORK)
) ss.
COUNTY OF Westchester)

On this 9 day of June, 2009, before me, Sandra Rowland the undersigned
Notary Public, personally appeared Sandra Rowland personally known to me to be the person
who executed the within instrument as Senior Vice President on behalf of Emigrant Business
Credit Corp., and acknowledged to me that the corporation executed it.



Notary Public for _____
My Commission expires _____
Notary Public, State of New York
My Commission Expires 09/30/13
Qualified in Westchester County
Commission Expires Sept 30, 2013

STATE OF TEXAS)
) ss.
COUNTY OF HARRIS)

On this ____ day of June, 2009, before me, _____, the undersigned
Notary Public, personally appeared _____ personally known to me to
be the person who executed the within instrument as _____ on behalf
of Cemex, Inc., and acknowledged to me that the corporation executed it.

Notary Public for _____
My Commission expires _____

STATE OF NEW YORK)

) ss.

COUNTY OF _____)

On this ____ day of March, 2009, before me, _____, the undersigned
 Notary Public, personally appeared _____ personally known to me to
 be the person who executed the within instrument as _____ on behalf
 of Emigrant Business Credit Corporation, and acknowledged to me that the corporation executed
 it.

 Notary Public for _____

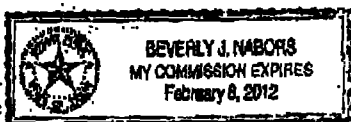
My Commission expires _____

STATE OF TEXAS)

) ss.

COUNTY OF HARRIS)

On this 9th day of ^{June}~~March~~, 2009, before me, BEVERLY J. NABORS, the undersigned
 Notary Public, personally appeared ALEJANDRO BENAVIDES personally known to me to
 be the person who executed the within instrument as TEASURER on behalf
 of Cemex, Inc., and acknowledged to me that the corporation executed it.



A handwritten signature in cursive script, reading "Beverly J. Nabors".

Notary Public for Cemex IncMy Commission expires 2/8/2012